



U.S. Supreme Court, U.  
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No. 720 14

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*In the Supreme Court of the United States*

OCTOBER TERM, 1938

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THE BOARD OF COUNTY COMMISSIONERS OF THE  
COUNTY OF JACKSON, IN THE STATE OF KANSAS,  
A BODY POLITIC AND QUASI PUBLIC CORPORATION,  
PETITIONER

v.

UNITED STATES OF AMERICA (M-KO-QUAH-WAH,  
ALLOTTEE NO. 193, AN INCOMPETENT INDIAN OF  
THE PRAIRIE BAND OF POTTAWATOMIE INDIANS)

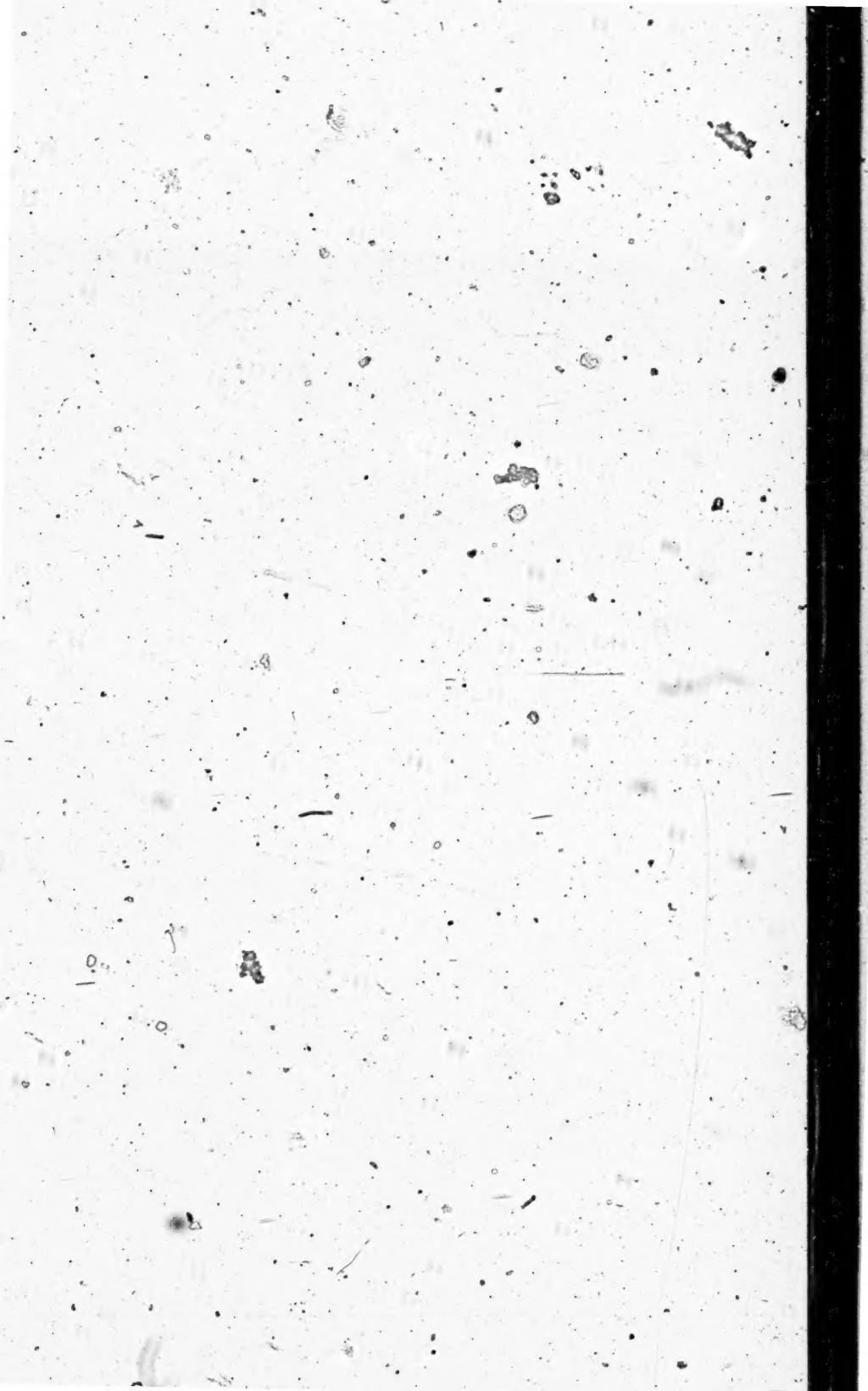
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ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED  
STATES CIRCUIT COURT OF APPEALS FOR THE TENTH  
CIRCUIT

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MEMORANDUM FOR THE UNITED STATES

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## MEMORANDUM FOR THE UNITED STATES

The Government does not oppose the petition for a writ of certiorari in this case.

The court below held that the United States was entitled to recover interest from a county on taxes illegally collected by the county on tax-exempt Indian allotments. While it is believed that the conclusion reached below is correct, the Government

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desires that the question be reviewed by this Court. As stated in the petition, the decision below is in conflict with the decisions of the Circuit Court of Appeals for the Ninth Circuit in *United States v. Nez Perce County, Idaho*, 95 F. 2d 232, 238; *United States v. Lewis County, Idaho*, 95 F. 2d 236, 238; and *Glacier County, Montana v. United States*, 99 F. 2d 733. The question presented is of public importance, both in its general aspects and particularly with respect to suits like the present to recover taxes illegally collected by counties on Indian allotments. Several other such suits are either pending or their institution is contemplated by the Government, in both the Ninth and the Tenth Circuits.

ROBERT H. JACKSON,  
*Solicitor General.*

MARCH 1939.

